

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

01-0003-000 KENESAW PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	298.3105	298.6528	0.3423
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	41.00 2.1176	35.00 1.5799	(6.00) (0.5377)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	300.4281	300.2327	(0.1954)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,360,964.05	1,445,325.66	84,361.61
Transportation Allowance	42,631.00	47,676.00	5,045.00
Special Education Allowance	89,628.00	93,558.00	3,930.00
Total System Formula Needs	1,493,223.05	1,586,559.66	93,336.61
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	117,463,485	130,472,692	13,009,207
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,174,634.85	1,174,254.23	(380.62)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	52,184.27	49,645.75	(2,538.52)
Other Actual Receipts	236,823.00	267,037.00	30,214.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,463,642.12	1,490,936.97	27,294.86
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	29,580.93	95,622.68	66,041.75
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	52,184.27	49,645.75	(2,538.52)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	81,765.20	145,268.43	63,503.23
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	58,242.56	58,242.56
Total System State Aid	81,765.20	203,510.99	121,745.79

This report is being provided for information purposes only. See the "2000/01 State Aid Certification" and the "2001/02 State Aid Certification" documents for actual certification of State Aid. Some numbers may be rounded for presentation. See accompanying document "Tax Equity and Educational Opportunities Support Act, January 2001." For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at ess.nde.state.ne.us.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

01-0018-000 HASTINGS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,580.8271	3,542.2950	(38.5321)
Limited English Proficiency Students	184.00 46.0000	209.00 52.2500	25.00 6.2500
Free Lunch/Poverty Factor	727.00 65.3946	716.00 64.1091	(11.00) (1.2855)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	3,692.2217	3,658.6541	(33.5676)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	16,726,068.77	17,612,826.98	886,758.21
Transportation Allowance	55,298.40	56,798.20	1,499.80
Special Education Allowance	1,738,939.27	1,840,870.00	101,930.73
Total System Formula Needs	18,520,306.44	19,510,495.18	990,188.74
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	667,448,985	744,018,288	76,569,303
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	6,674,489.85	6,696,164.59	21,674.74
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	919,723.34	795,394.00	(124,329.34)
Other Actual Receipts	3,272,494.58	3,756,474.29	483,979.71
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	10,866,707.77	11,248,032.88	381,325.11
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	7,653,598.67	8,262,462.30	608,863.63
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	919,723.34	795,394.00	(124,329.34)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	8,573,322.01	9,057,856.30	484,534.29
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	31,359.61	85,574.40	54,214.79
Total System State Aid	8,604,681.62	9,143,430.70	538,749.08

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

01-0090-000 ADAMS CENTRAL JR-SR HIGH SCH

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		967.2645		965.9990		(1.2655)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	89.00	2.5430	80.65	1.9095	(8.35)	(0.6335)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		969.8075		967.9085		(1.8990)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		4,393,307.92		4,659,529.01		266,221.09
Transportation Allowance		83,914.08		104,787.15		20,873.07
Special Education Allowance		402,596.52		443,565.03		40,968.52
Total System Formula Needs		4,879,818.51		5,207,881.19		328,062.68
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		519,579,929		536,804,696		17,224,767
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		5,195,799.29		4,831,242.26		(364,557.03)
Net Option Funding		724,360.18		817,901.67		93,541.49
Allocated Income Tax Funds		276,503.06		192,169.48		(84,333.59)
Other Actual Receipts		958,272.19		1,095,248.74		136,976.55
Minimum Levy Adjustment		0.00		279,675.25		279,675.25
Total System Formula Resources		7,154,934.73		7,216,237.40		61,302.68
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		0.00		0.00
Net Option Funding		724,360.18		817,901.67		93,541.49
Allocated Income Tax Funds		276,503.06		192,169.48		(84,333.59)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		(192,169.48)		(192,169.48)
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		1,000,863.25		817,901.67		(182,961.58)
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		73.25		(47.98)		(121.23)
Total System State Aid		1,000,936.50		817,853.69		(183,082.80)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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01-0123-000 SILVER LAKE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		310.7698		320.0192		9.2494
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	65.59	6.3064	69.35	6.7191	3.76	0.4127
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		317.0762		326.7383		9.6621
Cost Group Cost		5,296.4423		5,633.7842		337.3418
Subtotal		1,679,375.72		1,840,773.14		161,397.42
Transportation Allowance		94,470.77		127,448.55		32,977.78
Special Education Allowance		161,782.49		190,547.97		28,765.47
Total System Formula Needs		1,935,628.99		2,158,769.66		223,140.67
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		194,347,334		190,470,288		(3,877,046)
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,943,473.34		1,714,232.59		(229,240.75)
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		46,800.95		41,427.95		(5,373.00)
Other Actual Receipts		497,185.74		461,024.81		(36,160.93)
Minimum Levy Adjustment		0.00		28,189.60		28,189.60
Total System Formula Resources		2,487,460.03		2,244,874.95		(242,585.08)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		0.00		0.00
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		46,800.95		41,427.95		(5,373.00)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		(28,189.60)		(28,189.60)
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		14,042.00		0.00		(14,042.00)
Total System State Aid Calculated		60,842.95		13,238.35		(47,604.60)
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		17.28		(8.12)		(25.40)
Total System State Aid		60,860.23		13,230.23		(47,630.00)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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02-0009-000 NELIGH-OAKDALE SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	571.1362	526.0053	(45.1310)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	151.00 18.9659	156.00 22.8265	5.00 3.8607
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	590.1021	548.8318	(41.2703)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,673,211.12	2,642,086.06	(31,125.05)
Transportation Allowance	91,642.76	87,530.64	(4,112.12)
Special Education Allowance	273,242.00	222,143.25	(51,098.75)
Total System Formula Needs	3,038,095.88	2,951,759.96	(86,335.92)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	141,023,430	140,477,474	(545,956)
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,410,234.30	1,264,297.27	(145,937.03)
Net Option Funding	45,753.83	61,619.43	15,865.60
Allocated Income Tax Funds	69,205.18	61,721.48	(7,483.70)
Other Actual Receipts	543,305.79	519,374.90	(23,930.88)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,068,499.10	1,907,013.08	(161,486.02)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	969,596.78	1,044,746.88	75,150.10
Net Option Funding	45,753.83	61,619.43	15,865.60
Allocated Income Tax Funds	69,205.18	61,721.48	(7,483.70)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,084,555.79	1,168,087.79	83,531.99
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	32,763.36	(67,102.96)	(99,866.32)
Total System State Aid	1,117,319.16	1,100,984.83	(16,334.33)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

02-0018-000 ELGIN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		247.7305		240.4707		(7.2598)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	80.00	12.7669	68.00	9.5334	(12.00)	(3.2336)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		260.4974		250.0040		(10.4934)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		1,180,074.75		1,203,523.95		23,449.21
Transportation Allowance		68,136.00		65,335.00		(2,801.00)
Special Education Allowance		78,511.00		82,149.00		3,638.00
Total System Formula Needs		1,326,721.75		1,351,007.95		24,286.21
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		148,462,967		149,751,670		1,288,703
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,484,629.67		1,347,765.03		(136,864.64)
Net Option Funding		44,394.81		60,175.23		15,780.42
Allocated Income Tax Funds		36,408.37		35,225.79		(1,182.57)
Other Actual Receipts		254,996.00		291,755.00		36,759.00
Minimum Levy Adjustment		141,930.60		49,567.80		(92,362.79)
Total System Formula Resources		1,962,359.44		1,784,488.85		(177,870.59)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		0.00		0.00
Net Option Funding		44,394.81		60,175.23		15,780.42
Allocated Income Tax Funds		36,408.37		35,225.79		(1,182.57)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		(36,408.37)		(35,225.79)		1,182.57
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		44,394.81		60,175.23		15,780.42
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		0.00		0.00		0.00
Total System State Aid		44,394.81		60,175.23		15,780.42

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

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02-2001-000 NEBRASKA UNIFIED DISTRICT 1

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		697.7776		663.7033		(34.0743)
Limited English Proficiency Students	0.00	0.0000	3.00	0.7500	3.00	0.7500
Free Lunch/Poverty Factor	226.13	35.9021	197.60	29.0588	(28.53)	(6.8433)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		733.6797		693.5120		(40.1676)
Cost Group Cost		5,296.4423		5,633.7842		337.3418
Subtotal		3,885,892.06		3,907,097.08		21,205.03
Transportation Allowance		160,763.54		204,016.89		43,253.35
Special Education Allowance		256,302.64		245,984.54		(10,318.10)
Total System Formula Needs		4,302,958.23		4,357,098.51		54,140.27
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		213,538,773		219,149,654		5,610,881
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		2,135,387.73		1,972,346.89		(163,040.84)
Net Option Funding		13,817.46		22,077.79		8,260.33
Allocated Income Tax Funds		62,498.64		51,513.46		(10,985.18)
Other Actual Receipts		713,238.48		614,189.27		(99,049.21)
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		2,924,942.31		2,660,127.40		(264,814.91)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		1,378,015.93		1,696,971.11		318,955.18
Net Option Funding		13,817.46		22,077.79		8,260.33
Allocated Income Tax Funds		62,498.64		51,513.46		(10,985.18)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		351,332.55		234,221.70		(117,110.85)
Total System State Aid Calculated		1,805,664.57		2,004,784.05		199,119.48
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		11,661.16		(2,985.88)		(14,647.04)
Total System State Aid		1,817,325.73		2,001,798.17		184,472.44

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

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03-0500-000 ARTHUR COUNTY HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		103.5905		94.5524		(9.0381)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	33.00	5.2085	28.00	4.1671	(5.00)	(1.0414)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	89.36	11.1702	80.63	10.0783	(8.74)	(1.0919)
Adjusted Weighted Formula Students		150.0000		150.0000		0.0000
Cost Group Cost		5,949.1490		6,483.5968		534.4478
Subtotal		892,372.35		972,539.52		80,167.17
Transportation Allowance		13,717.13		18,025.05		4,307.93
Special Education Allowance		48,534.84		57,742.70		9,207.86
Total System Formula Needs		954,624.31		1,048,307.27		93,682.96
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		75,306,214		75,658,002		351,788
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		753,062.14		680,922.02		(72,140.12)
Net Option Funding		40,480.14		25,512.11		(14,968.03)
Allocated Income Tax Funds		5,943.28		8,150.06		2,206.79
Other Actual Receipts		161,252.48		171,690.48		10,437.99
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		960,738.04		886,274.67		(74,463.37)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		162,032.61		162,032.61
Net Option Funding		40,480.14		25,512.11		(14,968.03)
Allocated Income Tax Funds		5,943.28		8,150.06		2,206.79
Lop Off		0.00		0.00		0.00
Stabilization Factor		2,310.16		0.00		(2,310.16)
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		48,733.58		195,694.78		146,961.20
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		(0.05)		(0.01)		0.04
Prior Year State Aid Correction		3,041.96		0.00		(3,041.96)
Total System State Aid		51,775.49		195,694.77		143,919.28

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

04-0001-000 BANNER COUNTY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	219.1149	244.9039	25.7890
Limited English Proficiency Students	4.00 1.0000	7.00 1.7500	3.00 0.7500
Free Lunch/Poverty Factor	51.00 5.3485	47.00 3.9723	(4.00) (1.3762)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	197.37 24.6718	0.00 0.0000	(197.37) (24.6718)
Adjusted Weighted Formula Students	250.1351	250.6262	0.4911
Cost Group Cost	5,949.1490	6,483.5968	534.4478
Subtotal	1,488,091.24	1,624,959.28	136,868.04
Transportation Allowance	163,740.80	166,047.40	2,306.60
Special Education Allowance	73,205.00	89,624.00	16,419.00
Total System Formula Needs	1,725,037.04	1,880,630.68	155,593.64
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	99,171,517	112,121,680	12,950,163
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	991,715.17	1,009,095.12	17,379.95
Net Option Funding	66,323.80	66,723.97	400.18
Allocated Income Tax Funds	14,972.81	13,024.64	(1,948.16)
Other Actual Receipts	292,085.00	327,941.00	35,856.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,365,096.77	1,416,784.74	51,687.97
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	359,940.27	463,845.94	103,905.67
Net Option Funding	66,323.80	66,723.97	400.18
Allocated Income Tax Funds	14,972.81	13,024.64	(1,948.16)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	441,236.87	543,594.56	102,357.69
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	15,583.98	(109,863.45)	(125,447.42)
Total System State Aid	456,820.85	433,731.11	(23,089.74)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

05-0071-000 SANDHILLS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		168.1948		169.4882		1.2934
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	104.00	23.5859	57.00	9.4292	(47.00)	(14.1567)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	145.03	18.1288	146.11	18.2638	1.08	0.1350
Adjusted Weighted Formula Students		209.9095		197.1812		(12.7283)
Cost Group Cost		5,949.1490		6,483.5968		534.4478
Subtotal		1,248,782.90		1,278,443.21		29,660.31
Transportation Allowance		107,891.85		99,578.20		(8,313.65)
Special Education Allowance		34,071.85		32,338.00		(1,733.85)
Total System Formula Needs		1,390,746.60		1,410,359.41		19,612.81
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		103,453,441		121,352,555		17,899,114
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,034,534.41		1,092,173.00		57,638.59
Net Option Funding		47,900.52		32,380.75		(15,519.77)
Allocated Income Tax Funds		24,274.14		20,842.33		(3,431.81)
Other Actual Receipts		277,727.43		260,357.68		(17,369.75)
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		1,384,436.50		1,405,753.76		21,317.26
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		6,310.10		4,605.65		(1,704.45)
Net Option Funding		47,900.52		32,380.75		(15,519.77)
Allocated Income Tax Funds		24,274.14		20,842.33		(3,431.81)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		78,484.76		57,828.73		(20,656.03)
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		0.00		37,889.60		37,889.60
Total System State Aid		78,484.76		95,718.33		17,233.57

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

06-0001-000 ALBION PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	945.5025	918.8044	(26.6981)
Limited English Proficiency Students	0.00 0.0000	3.00 0.7500	3.00 0.7500
Free Lunch/Poverty Factor	201.00 19.6846	189.00 18.3359	(12.00) (1.3487)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	965.1872	937.8903	(27.2968)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	4,372,377.44	4,515,021.06	142,643.62
Transportation Allowance	71,024.17	74,607.57	3,583.40
Special Education Allowance	319,836.35	326,949.47	7,113.12
Total System Formula Needs	4,763,237.96	4,916,578.09	153,340.14
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	315,849,689	322,614,101	6,764,412
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	3,158,496.89	2,903,526.91	(254,969.98)
Net Option Funding	89,242.62	164,158.02	74,915.39
Allocated Income Tax Funds	121,906.87	98,838.93	(23,067.95)
Other Actual Receipts	791,795.77	803,748.37	11,952.60
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,161,442.16	3,970,272.22	(191,169.94)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	601,795.80	946,305.87	344,510.07
Net Option Funding	89,242.62	164,158.02	74,915.39
Allocated Income Tax Funds	121,906.87	98,838.93	(23,067.95)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	8,020.00	303,861.90	295,841.90
Total System State Aid Calculated	820,965.30	1,513,164.72	692,199.42
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	44,442.55	44,442.55
Total System State Aid	820,965.30	1,557,607.26	736,641.96

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

06-0006-000 CEDAR RAPIDS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	278.2830	258.8918	(19.3911)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	77.00 10.3797	73.00 10.3059	(4.00) (0.0739)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	288.6627	269.1977	(19.4650)
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	1,528,885.18	1,516,601.58	(12,283.59)
Transportation Allowance	54,478.00	57,093.88	2,615.88
Special Education Allowance	63,408.77	63,310.59	(98.18)
Total System Formula Needs	1,646,771.95	1,637,006.05	(9,765.89)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	114,862,908	115,362,667	499,759
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,148,629.08	1,038,264.00	(110,365.08)
Net Option Funding	85,207.65	70,158.30	(15,049.36)
Allocated Income Tax Funds	20,569.32	18,363.28	(2,206.04)
Other Actual Receipts	192,560.38	230,428.56	37,868.18
Minimum Levy Adjustment	505,396.80	151,932.63	(353,464.16)
Total System Formula Resources	1,952,363.23	1,509,146.77	(443,216.46)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	127,859.28	127,859.28
Net Option Funding	85,207.65	70,158.30	(15,049.36)
Allocated Income Tax Funds	20,569.32	18,363.28	(2,206.04)
Lop Off	0.00	(197,530.42)	(197,530.42)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(20,569.32)	0.00	20,569.32
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	85,207.65	18,850.44	(66,357.21)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(5,070.57)	0.00	5,070.57
Total System State Aid	80,137.08	18,850.44	(61,286.64)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

06-0017-000 ST EDWARD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		279.7879		276.4609		(3.3270)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	75.65	10.1236	82.66	12.1881	7.01	2.0645
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		289.9115		288.6489		(1.2626)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		1,313,323.11		1,389,561.26		76,238.15
Transportation Allowance		21,748.42		22,012.27		263.85
Special Education Allowance		117,269.03		100,274.77		(16,994.26)
Total System Formula Needs		1,452,340.56		1,511,848.29		59,507.74
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		104,169,753		113,506,618		9,336,865
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,041,697.53		1,021,559.56		(20,137.97)
Net Option Funding		117,329.14		155,492.78		38,163.65
Allocated Income Tax Funds		34,219.69		32,980.29		(1,239.39)
Other Actual Receipts		254,958.26		249,212.05		(5,746.21)
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		1,448,204.61		1,459,244.69		11,040.08
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		4,135.94		52,603.60		48,467.66
Net Option Funding		117,329.14		155,492.78		38,163.65
Allocated Income Tax Funds		34,219.69		32,980.29		(1,239.39)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		13,734.68		0.00		(13,734.68)
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		169,419.45		241,076.68		71,657.23
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(7,132.28)		75,059.81		82,192.09
Total System State Aid		162,287.17		316,136.49		153,849.32

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

07-0006-000 ALLIANCE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	2,423.3129	2,326.3802	(96.9327)
Limited English Proficiency Students	26.00 6.5000	3.00 0.7500	(23.00) (5.7500)
Free Lunch/Poverty Factor	460.66 40.0506	459.92 41.7913	(0.74) 1.7408
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	2,469.8635	2,368.9216	(100.9419)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	11,188,685.16	11,404,031.28	215,346.12
Transportation Allowance	41,727.16	37,086.11	(4,641.04)
Special Education Allowance	1,131,255.50	1,042,662.08	(88,593.42)
Total System Formula Needs	12,361,667.82	12,483,779.47	122,111.65
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	456,199,710	471,599,281	15,399,571
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	4,561,997.10	4,244,393.53	(317,603.57)
Net Option Funding	65,686.20	157,961.93	92,275.73
Allocated Income Tax Funds	443,848.14	388,465.44	(55,382.70)
Other Actual Receipts	2,133,629.67	2,058,276.57	(75,353.10)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	7,205,161.11	6,849,097.47	(356,063.64)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	5,156,506.71	5,634,682.00	478,175.29
Net Option Funding	65,686.20	157,961.93	92,275.73
Allocated Income Tax Funds	443,848.14	388,465.44	(55,382.70)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	2,467.50	0.00	(2,467.50)
Total System State Aid Calculated	5,668,508.54	6,181,109.37	512,600.82
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(73,728.68)	(42,607.76)	31,120.91
Total System State Aid	5,594,779.87	6,138,501.60	543,721.74

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

07-0010-000 HEMINGFORD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	549.5323	550.4743	0.9420
Limited English Proficiency Students	5.00 1.2500	0.00 0.0000	(5.00) (1.2500)
Free Lunch/Poverty Factor	82.00 5.1892	101.67 8.5800	19.67 3.3909
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	555.9714	559.0543	3.0829
Cost Group Cost	5,949.1490	6,483.5968	534.4478
Subtotal	3,307,556.78	3,624,682.73	317,125.95
Transportation Allowance	121,089.78	121,849.28	759.50
Special Education Allowance	142,755.29	174,551.86	31,796.57
Total System Formula Needs	3,571,401.85	3,921,083.88	349,682.03
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	201,808,831	217,516,423	15,707,592
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	2,018,088.31	1,957,647.81	(60,440.50)
Net Option Funding	102,249.19	53,967.92	(48,281.27)
Allocated Income Tax Funds	58,542.08	56,113.55	(2,428.53)
Other Actual Receipts	438,822.98	514,376.84	75,553.87
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,617,702.55	2,582,106.11	(35,596.43)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	953,699.30	1,338,977.77	385,278.46
Net Option Funding	102,249.19	53,967.92	(48,281.27)
Allocated Income Tax Funds	58,542.08	56,113.55	(2,428.53)
Lop Off	0.00	(55,217.66)	(55,217.66)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	211.40	0.00	(211.40)
Total System State Aid Calculated	1,114,701.97	1,393,841.57	279,139.60
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	9,878.35	115,524.76	105,646.40
Total System State Aid	1,124,580.32	1,509,366.32	384,786.00

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

08-0005-000 BUTTE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	162.0677	143.9287	(18.1391)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	46.00 6.5385	50.00 8.3745	4.00 1.8359
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	168.6063	152.3031	(16.3031)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	763,800.22	733,190.05	(30,610.17)
Transportation Allowance	28,944.00	32,049.04	3,105.04
Special Education Allowance	72,278.00	72,101.00	(177.00)
Total System Formula Needs	865,022.22	837,340.09	(27,682.13)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	40,023,369	38,459,671	(1,563,698)
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	400,233.69	346,137.04	(54,096.65)
Net Option Funding	58,891.07	62,582.23	3,691.16
Allocated Income Tax Funds	8,800.29	6,891.05	(1,909.24)
Other Actual Receipts	148,857.00	150,094.00	1,237.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	616,782.05	565,704.32	(51,077.73)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	248,240.17	271,635.77	23,395.60
Net Option Funding	58,891.07	62,582.23	3,691.16
Allocated Income Tax Funds	8,800.29	6,891.05	(1,909.24)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	315,931.53	341,109.05	25,177.52
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(7,438.30)	(7,438.30)
Total System State Aid	315,931.53	333,670.76	17,739.23

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

08-0036-000 LYNCH PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	143.7443	140.9597	(2.7846)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	50.00 8.5772	56.00 10.4600	6.00 1.8828
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	152.3215	151.4197	(0.9018)
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	806,762.18	853,066.13	46,303.95
Transportation Allowance	38,615.02	46,478.83	7,863.81
Special Education Allowance	77,365.37	81,081.59	3,716.22
Total System Formula Needs	922,742.57	980,626.55	57,883.98
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	38,597,658	39,875,030	1,277,372
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	385,976.58	358,875.27	(27,101.31)
Net Option Funding	12,896.29	47,589.89	34,693.60
Allocated Income Tax Funds	11,683.40	10,994.06	(689.34)
Other Actual Receipts	154,777.41	158,302.31	3,524.90
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	565,333.68	575,761.53	10,427.85
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	357,408.89	404,865.02	47,456.13
Net Option Funding	12,896.29	47,589.89	34,693.60
Allocated Income Tax Funds	11,683.40	10,994.06	(689.34)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	381,988.58	463,448.97	81,460.39
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(5,792.79)	(4,654.29)	1,138.50
Total System State Aid	376,195.79	458,794.68	82,598.89

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

08-0038-000 SPENCER-NAPER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	335.2424	307.1694	(28.0730)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	89.00 11.3683	80.00 9.9711	(9.00) (1.3972)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	346.6106	317.1405	(29.4701)
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	1,835,803.18	1,786,701.02	(49,102.16)
Transportation Allowance	82,720.57	95,836.08	13,115.51
Special Education Allowance	140,270.00	146,034.13	5,764.13
Total System Formula Needs	2,058,793.76	2,028,571.23	(30,222.52)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	78,552,374	80,734,494	2,182,120
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	785,523.74	726,610.45	(58,913.29)
Net Option Funding	0.00	5,396.79	5,396.79
Allocated Income Tax Funds	27,441.50	23,080.74	(4,360.76)
Other Actual Receipts	241,823.67	275,791.35	33,967.68
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,054,788.91	1,030,879.33	(23,909.58)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,004,004.85	997,691.90	(6,312.95)
Net Option Funding	0.00	5,396.79	5,396.79
Allocated Income Tax Funds	27,441.50	23,080.74	(4,360.76)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,031,446.35	1,026,169.43	(5,276.91)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(10,566.05)	(21,928.12)	(11,362.07)
Total System State Aid	1,020,880.30	1,004,241.31	(16,638.99)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

09-0010-000 AINSWORTH COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	766.1557	735.6538	(30.5018)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	217.00 29.7656	193.00 24.1033	(24.00) (5.6622)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	795.9213	759.7572	(36.1641)
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	4,215,551.04	4,280,307.98	64,756.94
Transportation Allowance	68,293.94	85,304.02	17,010.09
Special Education Allowance	275,826.23	262,240.42	(13,585.82)
Total System Formula Needs	4,559,671.21	4,627,852.42	68,181.21
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	216,871,248	221,579,542	4,708,294
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	2,168,712.48	1,994,215.88	(174,496.60)
Net Option Funding	290,627.19	307,126.52	16,499.34
Allocated Income Tax Funds	81,624.66	79,236.84	(2,387.81)
Other Actual Receipts	721,653.84	759,408.26	37,754.42
Minimum Levy Adjustment	398,826.23	0.00	(398,826.23)
Total System Formula Resources	3,661,444.39	3,139,987.51	(521,456.88)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	898,226.81	1,487,864.91	589,638.10
Net Option Funding	290,627.19	307,126.52	16,499.34
Allocated Income Tax Funds	81,624.66	79,236.84	(2,387.81)
Lop Off	0.00	(209,191.42)	(209,191.42)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,270,478.66	1,665,036.85	394,558.20
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(36,815.68)	(65,293.50)	(28,477.82)
Total System State Aid	1,233,662.97	1,599,743.35	366,080.38

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

10-0002-000 GIBBON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		646.9524		633.0303		(13.9221)
Limited English Proficiency Students	76.00	19.0000	87.00	21.7500	11.00	2.7500
Free Lunch/Poverty Factor	115.23	8.5780	125.24	10.7888	10.01	2.2107
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		674.5304		665.5690		(8.9614)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		3,055,678.35		3,204,061.36		148,383.02
Transportation Allowance		74,277.34		71,098.41		(3,178.93)
Special Education Allowance		225,090.26		237,909.83		12,819.57
Total System Formula Needs		3,355,045.94		3,513,069.61		158,023.66
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		168,261,668		175,726,286		7,464,618
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,682,616.68		1,581,536.57		(101,080.11)
Net Option Funding		3,492.00		4,654.72		1,162.72
Allocated Income Tax Funds		90,016.59		80,968.10		(9,048.49)
Other Actual Receipts		567,743.86		604,355.54		36,611.68
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		2,343,869.13		2,271,514.93		(72,354.20)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		1,011,176.81		1,241,554.68		230,377.86
Net Option Funding		3,492.00		4,654.72		1,162.72
Allocated Income Tax Funds		90,016.59		80,968.10		(9,048.49)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		1,104,685.40		1,327,177.49		222,492.09
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		59,264.83		(19,967.76)		(79,232.59)
Total System State Aid		1,163,950.23		1,307,209.73		143,259.50

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SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

10-0007-000 KEARNEY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		5,067.5140		5,211.0174		143.5034
Limited English Proficiency Students	32.00	8.0000	40.00	10.0000	8.00	2.0000
Free Lunch/Poverty Factor	889.00	64.8814	955.00	73.9783	66.00	9.0968
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		5,140.3955		5,294.9957		154.6002
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		23,286,415.15		25,490,204.74		2,203,789.59
Transportation Allowance		129,802.35		145,430.77		15,628.42
Special Education Allowance		2,155,172.87		2,113,122.76		(42,050.11)
Total System Formula Needs		25,571,390.37		27,748,758.27		2,177,367.90
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		1,232,762,541		1,313,394,804		80,632,263
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		12,327,625.41		11,820,553.24		(507,072.17)
Net Option Funding		56,758.10		92,107.05		35,348.95
Allocated Income Tax Funds		1,405,678.64		1,295,080.04		(110,598.60)
Other Actual Receipts		4,823,407.42		5,464,343.87		640,936.45
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		18,613,469.57		18,672,084.19		58,614.62
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		6,957,920.81		9,076,674.08		2,118,753.27
Net Option Funding		56,758.10		92,107.05		35,348.95
Allocated Income Tax Funds		1,405,678.64		1,295,080.04		(110,598.60)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		8,420,357.54		10,463,861.17		2,043,503.62
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		274,823.87		304,056.99		29,233.12
Total System State Aid		8,695,181.41		10,767,918.15		2,072,736.74

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

10-0009-000 ELM CREEK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	405.0176	410.2478	5.2302
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	71.00 5.1710	68.00 4.7054	(3.00) (0.4656)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	410.1886	414.9532	4.7646
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,858,188.28	1,997,592.41	139,404.13
Transportation Allowance	50,774.74	51,776.49	1,001.74
Special Education Allowance	123,760.03	163,994.03	40,234.00
Total System Formula Needs	2,032,723.06	2,213,362.93	180,639.87
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	103,358,929	109,268,534	5,909,605
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,033,589.29	983,416.81	(50,172.48)
Net Option Funding	200,229.64	194,004.93	(6,224.72)
Allocated Income Tax Funds	51,732.11	42,985.48	(8,746.64)
Other Actual Receipts	344,093.65	358,113.70	14,020.05
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,629,644.69	1,578,520.91	(51,123.79)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	403,078.36	634,842.02	231,763.65
Net Option Funding	200,229.64	194,004.93	(6,224.72)
Allocated Income Tax Funds	51,732.11	42,985.48	(8,746.64)
Lop Off	0.00	0.00	0.00
Stabilization Factor	9,583.08	0.00	(9,583.08)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	7,075.98	0.00	(7,075.98)
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	671,699.18	871,832.42	200,133.24
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(1,713.48)	25,680.03	27,393.50
Total System State Aid	669,985.70	897,512.45	227,526.75

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

10-0019-000 SHELTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	434.6389	443.3861	8.7472
Limited English Proficiency Students	17.00 4.2500	21.00 5.2500	4.00 1.0000
Free Lunch/Poverty Factor	89.00 7.8768	100.00 10.4366	11.00 2.5598
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	446.7657	459.0726	12.3069
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,023,885.51	2,209,983.99	186,098.48
Transportation Allowance	30,233.00	32,734.00	2,501.00
Special Education Allowance	143,226.00	130,720.00	(12,506.00)
Total System Formula Needs	2,197,344.51	2,373,437.99	176,093.48
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	106,742,977	112,294,910	5,551,933
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,067,429.77	1,010,654.19	(56,775.58)
Net Option Funding	100,114.82	89,540.74	(10,574.09)
Allocated Income Tax Funds	48,034.15	47,792.10	(242.06)
Other Actual Receipts	245,304.00	333,909.00	88,605.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,460,882.75	1,481,896.02	21,013.28
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	736,461.76	891,541.96	155,080.20
Net Option Funding	100,114.82	89,540.74	(10,574.09)
Allocated Income Tax Funds	48,034.15	47,792.10	(242.06)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	884,610.74	1,028,874.80	144,264.06
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	5,589.70	3,361.96	(2,227.74)
Total System State Aid	890,200.44	1,032,236.76	142,036.32

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

10-0069-000 RAVENNA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	584.4366	587.9768	3.5402
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	125.00 11.8040	102.00 7.8162	(23.00) (3.9878)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	596.2406	595.7931	(0.4475)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,701,019.16	2,868,158.71	167,139.55
Transportation Allowance	87,332.51	90,442.91	3,110.40
Special Education Allowance	188,830.94	184,442.69	(4,388.24)
Total System Formula Needs	2,977,182.61	3,143,044.31	165,861.70
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	150,520,125	166,842,737	16,322,612
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,505,201.25	1,501,584.63	(3,616.62)
Net Option Funding	120,500.19	97,724.57	(22,775.63)
Allocated Income Tax Funds	65,363.17	57,847.04	(7,516.13)
Other Actual Receipts	455,894.95	486,189.34	30,294.39
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,146,959.56	2,143,345.58	(3,613.98)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	830,223.05	999,698.73	169,475.68
Net Option Funding	120,500.19	97,724.57	(22,775.63)
Allocated Income Tax Funds	65,363.17	57,847.04	(7,516.13)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,016,086.42	1,155,270.34	139,183.93
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	26,660.52	2,368.90	(24,291.62)
Total System State Aid	1,042,746.94	1,157,639.25	114,892.30

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

10-0105-000 PLEASANTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		296.9452		291.3532		(5.5920)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	32.79	1.3762	28.14	0.9653	(4.65)	(0.4109)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		298.3214		292.3184		(6.0030)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		1,351,420.51		1,407,226.10		55,805.60
Transportation Allowance		62,577.68		67,075.47		4,497.79
Special Education Allowance		71,472.93		83,878.65		12,405.73
Total System Formula Needs		1,485,471.12		1,558,180.23		72,709.11
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		80,774,856		86,388,399		5,613,543
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		807,748.56		777,495.59		(30,252.97)
Net Option Funding		67,045.22		95,317.56		28,272.34
Allocated Income Tax Funds		31,918.16		27,955.19		(3,962.97)
Other Actual Receipts		211,756.76		246,908.76		35,152.00
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		1,118,468.70		1,147,677.10		29,208.40
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		367,002.42		410,503.13		43,500.71
Net Option Funding		67,045.22		95,317.56		28,272.34
Allocated Income Tax Funds		31,918.16		27,955.19		(3,962.97)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		465,965.80		533,775.88		67,810.08
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		0.00		18,616.35		18,616.35
Total System State Aid		465,965.80		552,392.23		86,426.43

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

10-0119-000 AMHERST PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		378.1487		372.9895		(5.1592)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	37.00	1.2591	34.02	1.0025	(2.98)	(0.2566)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		379.4078		373.9920		(5.4158)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		1,718,748.64		1,800,404.28		81,655.65
Transportation Allowance		70,629.03		72,455.68		1,826.65
Special Education Allowance		105,929.65		123,519.62		17,589.97
Total System Formula Needs		1,895,307.32		1,996,379.58		101,072.26
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		76,905,368		80,849,418		3,944,050
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		769,053.68		727,644.76		(41,408.92)
Net Option Funding		432,169.86		443,852.47		11,682.60
Allocated Income Tax Funds		26,254.53		29,250.23		2,995.71
Other Actual Receipts		249,083.67		305,362.26		56,278.59
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		1,476,561.74		1,506,109.72		29,547.98
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		418,745.59		490,269.87		71,524.28
Net Option Funding		432,169.86		443,852.47		11,682.60
Allocated Income Tax Funds		26,254.53		29,250.23		2,995.71
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		877,169.98		963,372.57		86,202.59
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(7,219.83)		(7,064.98)		154.85
Total System State Aid		869,950.15		956,307.59		86,357.44

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

11-0001-000 TEKAMAH-HERMAN COMMUNITY SCHS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	774.3494	775.3842	1.0348
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	174.00 17.8914	132.00 9.5257	(42.00) (8.3657)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	792.2408	784.9099	(7.3308)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	3,588,915.92	3,778,570.47	189,654.55
Transportation Allowance	174,202.82	165,671.43	(8,531.39)
Special Education Allowance	219,744.30	253,269.00	33,524.70
Total System Formula Needs	3,982,863.04	4,197,510.90	214,647.86
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	265,591,037	273,730,163	8,139,126
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	2,655,910.37	2,463,571.47	(192,338.90)
Net Option Funding	16,761.31	9,628.04	(7,133.27)
Allocated Income Tax Funds	103,164.97	93,859.79	(9,305.19)
Other Actual Receipts	586,612.67	675,030.52	88,417.85
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,362,449.32	3,242,089.81	(120,359.51)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	620,413.72	955,421.09	335,007.37
Net Option Funding	16,761.31	9,628.04	(7,133.27)
Allocated Income Tax Funds	103,164.97	93,859.79	(9,305.19)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	740,340.00	1,058,908.91	318,568.91
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	9,838.16	(20,653.81)	(30,491.97)
Total System State Aid	750,178.16	1,038,255.10	288,076.94

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

11-0014-000 OAKLAND CRAIG PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	580.4974	569.3820	(11.1154)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	108.00 8.9650	87.00 5.6096	(21.00) (3.3555)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	589.4624	574.9915	(14.4709)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,670,313.31	2,768,019.59	97,706.28
Transportation Allowance	87,332.78	99,162.55	11,829.77
Special Education Allowance	213,128.84	224,782.00	11,653.16
Total System Formula Needs	2,970,774.93	3,091,964.14	121,189.21
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	153,878,124	158,603,618	4,725,494
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,538,781.24	1,427,432.56	(111,348.68)
Net Option Funding	122,765.23	160,306.80	37,541.57
Allocated Income Tax Funds	63,665.20	68,929.60	5,264.40
Other Actual Receipts	443,321.62	461,634.03	18,312.41
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,168,533.29	2,118,302.99	(50,230.30)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	802,241.64	973,661.15	171,419.51
Net Option Funding	122,765.23	160,306.80	37,541.57
Allocated Income Tax Funds	63,665.20	68,929.60	5,264.40
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	11,334.86	0.00	(11,334.86)
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,000,006.93	1,202,897.55	202,890.62
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(13,086.07)	(5,363.94)	7,722.13
Total System State Aid	986,920.86	1,197,533.61	210,612.75

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

11-0020-000 LYONS-DECATUR NORTHEAST SCHS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	490.5920	489.4316	(1.1604)
Limited English Proficiency Students	0.00 0.0000	8.00 2.0000	8.00 2.0000
Free Lunch/Poverty Factor	112.00 11.5716	107.00 10.5917	(5.00) (0.9799)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	502.1635	502.0233	(0.1403)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,274,842.25	2,416,749.07	141,906.82
Transportation Allowance	52,632.93	56,259.19	3,626.26
Special Education Allowance	233,391.00	222,531.00	(10,860.00)
Total System Formula Needs	2,560,866.18	2,695,539.26	134,673.08
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	142,064,690	161,304,356	19,239,666
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,420,646.90	1,451,739.20	31,092.30
Net Option Funding	35,787.65	35,623.73	(163.92)
Allocated Income Tax Funds	53,823.27	49,675.89	(4,147.38)
Other Actual Receipts	482,976.17	492,726.14	9,749.97
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,993,233.99	2,029,764.97	36,530.98
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	567,632.20	665,774.30	98,142.10
Net Option Funding	35,787.65	35,623.73	(163.92)
Allocated Income Tax Funds	53,823.27	49,675.89	(4,147.38)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	657,243.11	751,073.92	93,830.80
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	14,717.01	14,717.01
Total System State Aid	657,243.11	765,790.92	108,547.81

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

12-0032-000 RISING CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	195.4460	180.2341	(15.2119)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	18.00 0.5080	30.00 2.2105	12.00 1.7025
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	195.9540	182.4447	(13.5094)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	887,687.98	878,291.92	(9,396.06)
Transportation Allowance	39,331.91	59,487.72	20,155.81
Special Education Allowance	63,238.81	49,181.49	(14,057.32)
Total System Formula Needs	990,258.70	986,961.14	(3,297.57)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	81,386,450	85,138,886	3,752,436
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	813,864.50	766,249.97	(47,614.53)
Net Option Funding	250,513.56	240,700.90	(9,812.66)
Allocated Income Tax Funds	24,152.95	23,839.29	(313.66)
Other Actual Receipts	159,582.48	163,325.00	3,742.53
Minimum Levy Adjustment	26,694.76	0.00	(26,694.76)
Total System Formula Resources	1,274,808.24	1,194,115.17	(80,693.07)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	250,513.56	240,700.90	(9,812.66)
Allocated Income Tax Funds	24,152.95	23,839.29	(313.66)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	(24,152.95)	0.00	24,152.95
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	250,513.56	264,540.19	14,026.63
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	250,513.56	264,540.19	14,026.63

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

12-0056-000 DAVID CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	797.5299	787.7829	(9.7469)
Limited English Proficiency Students	8.00 2.0000	8.00 2.0000	0.00 0.0000
Free Lunch/Poverty Factor	157.00 13.6104	162.00 15.2087	5.00 1.5982
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	813.1403	804.9916	(8.1487)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	3,683,592.56	3,875,244.15	191,651.59
Transportation Allowance	125,155.73	149,026.40	23,870.67
Special Education Allowance	355,325.11	361,772.89	6,447.77
Total System Formula Needs	4,164,073.40	4,386,043.44	221,970.03
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	356,643,413	378,551,810	21,908,397
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	3,566,434.13	3,406,966.29	(159,467.84)
Net Option Funding	125,030.28	136,502.38	11,472.10
Allocated Income Tax Funds	167,403.81	176,640.19	9,236.38
Other Actual Receipts	818,640.75	894,409.38	75,768.63
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,677,508.97	4,614,518.24	(62,990.73)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	125,030.28	136,502.38	11,472.10
Allocated Income Tax Funds	167,403.81	176,640.19	9,236.38
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	292,434.08	313,142.56	20,708.48
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	66.55	(29.05)	(95.60)
Total System State Aid	292,500.64	313,113.51	20,612.88

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

12-0502-000 EAST BUTLER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		434.0941		431.0704		(3.0237)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	65.00	4.0367	61.26	3.5114	(3.74)	(0.5253)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		438.1307		434.5817		(3.5490)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		1,984,768.41		2,092,084.38		107,315.97
Transportation Allowance		96,738.00		133,920.00		37,182.00
Special Education Allowance		172,962.51		125,837.67		(47,124.84)
Total System Formula Needs		2,254,468.92		2,351,842.05		97,373.13
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		184,171,868		193,214,831		9,042,963
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,841,718.68		1,738,933.48		(102,785.20)
Net Option Funding		22,531.48		44,903.10		22,371.62
Allocated Income Tax Funds		53,595.04		55,209.93		1,614.89
Other Actual Receipts		398,562.04		378,489.39		(20,072.65)
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		2,316,407.24		2,217,535.90		(98,871.34)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		134,306.16		134,306.16
Net Option Funding		22,531.48		44,903.10		22,371.62
Allocated Income Tax Funds		53,595.04		55,209.93		1,614.89
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		54,700.60		0.00		(54,700.60)
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		130,827.12		234,419.19		103,592.06
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(19,825.66)		(50.95)		19,774.71
Total System State Aid		111,001.46		234,368.23		123,366.77

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

13-0001-000 PLATTSMOUTH COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		1,951.9309		1,948.3974		(3.5336)
Limited English Proficiency Students	62.00	15.5000	21.00	5.2500	(41.00)	(10.2500)
Free Lunch/Poverty Factor	430.00	44.2689	459.00	51.8119	29.00	7.5430
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		2,011.6998		2,005.4593		(6.2405)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		9,113,165.94		9,654,317.15		541,151.21
Transportation Allowance		191,708.03		71,726.56		(119,981.47)
Special Education Allowance		890,377.75		951,742.00		61,364.25
Total System Formula Needs		10,195,251.72		10,677,785.71		482,533.99
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		319,673,359		362,215,127		42,541,768
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		3,196,733.59		3,259,936.14		63,202.55
Net Option Funding		219,709.00		389,454.06		169,745.06
Allocated Income Tax Funds		403,290.52		374,556.95		(28,733.57)
Other Actual Receipts		1,739,874.13		1,990,280.51		250,406.38
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		5,559,607.24		6,014,227.66		454,620.42
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		4,635,644.48		4,663,558.05		27,913.56
Net Option Funding		219,709.00		389,454.06		169,745.06
Allocated Income Tax Funds		403,290.52		374,556.95		(28,733.57)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		5,258,644.00		5,427,569.06		168,925.06
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		(49,246.42)		(126,937.07)		(77,690.65)
Total System State Aid		5,209,397.59		5,300,631.99		91,234.41

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

13-0022-000 WEEPING WATER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	515.3195	493.6070	(21.7126)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	61.00 2.6532	70.00 3.9813	9.00 1.3281
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	517.9727	497.5882	(20.3845)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,346,459.22	2,395,398.80	48,939.57
Transportation Allowance	61,917.60	68,423.00	6,505.40
Special Education Allowance	373,323.08	420,526.51	47,203.43
Total System Formula Needs	2,781,699.90	2,884,348.31	102,648.40
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	133,118,308	143,860,008	10,741,700
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,331,183.08	1,294,740.07	(36,443.01)
Net Option Funding	134,996.46	155,492.78	20,496.33
Allocated Income Tax Funds	88,748.19	66,464.48	(22,283.71)
Other Actual Receipts	565,909.52	644,669.09	78,759.57
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,120,837.25	2,161,366.42	40,529.17
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	660,862.66	722,981.88	62,119.23
Net Option Funding	134,996.46	155,492.78	20,496.33
Allocated Income Tax Funds	88,748.19	66,464.48	(22,283.71)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	884,607.30	944,939.14	60,331.84
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(563.50)	159,345.61	159,909.11
Total System State Aid	884,043.80	1,104,284.75	220,240.95

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

13-0032-000 LOUISVILLE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		526.6442		533.0897		6.4455
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	56.00	2.0675	60.00	2.4538	4.00	0.3863
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		528.7117		535.5435		6.8318
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		2,395,107.78		2,578,116.26		183,008.48
Transportation Allowance		92,415.60		100,149.84		7,734.24
Special Education Allowance		167,508.51		180,306.00		12,797.49
Total System Formula Needs		2,655,031.89		2,858,572.10		203,540.21
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		211,526,133		224,654,228		13,128,095
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		2,115,261.33		2,021,888.05		(93,373.28)
Net Option Funding		125,936.29		128,534.28		2,597.99
Allocated Income Tax Funds		120,202.28		119,520.24		(682.04)
Other Actual Receipts		455,232.54		511,399.74		56,167.20
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		2,816,632.45		2,781,342.32		(35,290.13)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		77,229.78		77,229.78
Net Option Funding		125,936.29		128,534.28		2,597.99
Allocated Income Tax Funds		120,202.28		119,520.24		(682.04)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		246,138.58		325,284.30		79,145.73
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		0.00		(20.86)		(20.86)
Total System State Aid		246,138.58		325,263.45		79,124.87

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

13-0056-000 CONESTOGA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	835.0031	801.5463	(33.4568)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	99.00 4.5400	90.00 3.8214	(9.00) (0.7186)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	839.5431	805.3677	(34.1754)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	3,803,199.32	3,877,054.51	73,855.18
Transportation Allowance	185,931.60	152,231.88	(33,699.72)
Special Education Allowance	343,147.00	352,953.45	9,806.45
Total System Formula Needs	4,332,277.92	4,382,239.84	49,961.91
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	268,626,121	293,256,866	24,630,745
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	2,686,261.21	2,639,311.79	(46,949.42)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	149,728.96	140,367.69	(9,361.28)
Other Actual Receipts	741,500.15	800,479.69	58,979.54
Minimum Levy Adjustment	0.00	265,397.46	265,397.46
Total System Formula Resources	3,577,490.32	3,845,556.63	268,066.31
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	754,787.60	536,683.20	(218,104.40)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	149,728.96	140,367.69	(9,361.28)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	904,516.57	677,050.89	(227,465.68)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	42,162.48	1,882.61	(40,279.87)
Total System State Aid	946,679.05	678,933.50	(267,745.55)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

13-0097-000 ELMWOOD-MURDOCK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	445.8328	448.7707	2.9379
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	50.00 2.1139	37.00 0.8795	(13.00) (1.2344)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	447.9467	449.6502	1.7036
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,029,235.25	2,164,624.31	135,389.06
Transportation Allowance	82,192.80	81,427.08	(765.72)
Special Education Allowance	157,845.50	171,825.00	13,979.50
Total System Formula Needs	2,269,273.55	2,417,876.39	148,602.84
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	145,842,472	152,486,681	6,644,209
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,458,424.72	1,372,380.13	(86,044.59)
Net Option Funding	21,291.39	58,731.02	37,439.63
Allocated Income Tax Funds	80,646.61	82,803.42	2,156.82
Other Actual Receipts	388,888.31	431,263.53	42,375.22
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,949,251.02	1,945,178.10	(4,072.92)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	320,022.53	472,698.29	152,675.76
Net Option Funding	21,291.39	58,731.02	37,439.63
Allocated Income Tax Funds	80,646.61	82,803.42	2,156.82
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	421,960.52	614,232.73	192,272.21
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(4,296.59)	(4,296.59)
Total System State Aid	421,960.52	609,936.14	187,975.62

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

14-0008-000 HARTINGTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	411.3188	423.4888	12.1700
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	229.00 50.1787	161.00 29.2768	(68.00) (20.9018)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	461.4974	452.7656	(8.7318)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,090,621.49	2,179,622.01	89,000.52
Transportation Allowance	168,611.20	109,696.00	(58,915.20)
Special Education Allowance	221,019.00	231,444.00	10,425.00
Total System Formula Needs	2,480,251.69	2,520,762.01	40,510.32
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	179,167,844	193,112,230	13,944,386
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,791,678.44	1,738,010.07	(53,668.37)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	78,748.72	80,304.45	1,555.73
Other Actual Receipts	580,462.00	568,531.00	(11,931.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,450,889.16	2,386,845.52	(64,043.64)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	29,362.53	133,916.50	104,553.97
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	78,748.72	80,304.45	1,555.73
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	59,849.88	0.00	(59,849.88)
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	167,961.13	214,220.94	46,259.81
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	6,406.06	6,406.06
Total System State Aid	167,961.13	220,627.00	52,665.87

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

14-0045-000 RANDOLPH PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	506.8224	490.9287	(15.8938)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	121.00 13.5892	113.00 12.0214	(8.00) (1.5678)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	520.4116	502.9500	(17.4616)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,357,507.67	2,421,210.57	63,702.91
Transportation Allowance	107,583.60	121,927.96	14,344.36
Special Education Allowance	131,410.00	144,135.00	12,725.00
Total System Formula Needs	2,596,501.27	2,687,273.53	90,772.27
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	127,606,796	148,920,212	21,313,416
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,276,067.96	1,340,281.91	64,213.95
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	52,180.47	46,260.36	(5,920.11)
Other Actual Receipts	314,777.00	337,660.00	22,883.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,643,025.43	1,724,202.27	81,176.84
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	953,475.83	963,071.26	9,595.43
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	52,180.47	46,260.36	(5,920.11)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,005,656.31	1,009,331.63	3,675.32
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(6,003.61)	29,412.02	35,415.63
Total System State Aid	999,652.70	1,038,743.65	39,090.95

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

14-0054-000 LAUREL-CONCORD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		527.4620		534.3640		6.9020
Limited English Proficiency Students	0.00	0.0000	1.00	0.2500	1.00	0.2500
Free Lunch/Poverty Factor	91.00	6.6949	85.00	5.7584	(6.00)	(0.9365)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		534.1569		540.3725		6.2155
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		2,419,775.00		2,601,362.80		181,587.80
Transportation Allowance		89,908.80		101,567.16		11,658.36
Special Education Allowance		284,454.00		324,929.00		40,475.00
Total System Formula Needs		2,794,137.80		3,027,858.96		233,721.16
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		125,476,925		155,918,686		30,441,761
Local Effort Rate	1.0000000000		0.9000000000		(0.1000000000)	
Yield From Local Effort Rate		1,254,769.25		1,403,268.17		148,498.92
Net Option Funding		111,893.04		85,689.52		(26,203.51)
Allocated Income Tax Funds		55,066.98		54,447.03		(619.94)
Other Actual Receipts		497,941.00		522,750.00		24,809.00
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		1,919,670.26		2,066,154.73		146,484.47
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		874,467.54		961,704.24		87,236.69
Net Option Funding		111,893.04		85,689.52		(26,203.51)
Allocated Income Tax Funds		55,066.98		54,447.03		(619.94)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		1,041,427.55		1,101,840.79		60,413.23
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		42,412.44		6,590.38		(35,822.06)
Total System State Aid		1,083,839.99		1,108,431.17		24,591.17

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

14-0101-000 WYNOT PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	219.4662	210.5064	(8.9598)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	64.00 9.4321	68.00 11.0592	4.00 1.6271
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	228.8983	221.5655	(7.3327)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,036,928.11	1,066,620.54	29,692.43
Transportation Allowance	39,322.86	42,666.07	3,343.21
Special Education Allowance	98,428.14	94,253.00	(4,175.14)
Total System Formula Needs	1,174,679.11	1,203,539.61	28,860.50
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	54,829,362	56,546,963	1,717,601
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	548,293.62	508,922.67	(39,370.95)
Net Option Funding	10,419.19	42,844.76	32,425.57
Allocated Income Tax Funds	12,495.24	12,468.15	(27.08)
Other Actual Receipts	187,064.23	185,181.10	(1,883.13)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	758,272.28	749,416.68	(8,855.59)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	416,406.84	454,122.93	37,716.10
Net Option Funding	10,419.19	42,844.76	32,425.57
Allocated Income Tax Funds	12,495.24	12,468.15	(27.08)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	439,321.26	509,435.85	70,114.58
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(10,427.98)	(757.10)	9,670.88
Total System State Aid	428,893.29	508,678.75	79,785.46

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

14-0541-000 COLERIDGE COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	261.7399	235.1665	(26.5734)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	53.00 4.8461	32.00 1.7663	(21.00) (3.0799)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	266.5860	236.9328	(29.6532)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,207,656.56	1,140,598.57	(67,057.99)
Transportation Allowance	55,077.00	57,112.00	2,035.00
Special Education Allowance	102,245.00	114,700.00	12,455.00
Total System Formula Needs	1,364,978.56	1,312,410.57	(52,567.99)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	65,837,626	76,747,900	10,910,274
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	658,376.26	690,731.10	32,354.84
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	22,956.65	21,968.13	(988.52)
Other Actual Receipts	208,920.00	234,809.00	25,889.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	890,252.91	947,508.23	57,255.32
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	474,725.65	364,902.34	(109,823.31)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	22,956.65	21,968.13	(988.52)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	497,682.30	386,870.47	(110,811.83)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(1,525.47)	7,719.79	9,245.26
Total System State Aid	496,156.83	394,590.26	(101,566.56)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

15-0015-000 CHASE COUNTY HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		756.8493		711.2115		(45.6378)
Limited English Proficiency Students	0.00	0.0000	5.00	1.2500	5.00	1.2500
Free Lunch/Poverty Factor	149.00	13.4481	146.00	14.0886	(3.00)	0.6405
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		770.2974		726.5500		(43.7473)
Cost Group Cost		5,296.4423		5,633.7842		337.3418
Subtotal		4,079,835.73		4,093,226.14		13,390.41
Transportation Allowance		263,728.78		211,833.47		(51,895.31)
Special Education Allowance		275,747.95		293,246.00		17,498.05
Total System Formula Needs		4,619,312.46		4,598,305.61		(21,006.85)
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		344,544,567		371,062,416		26,517,849
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		3,445,445.67		3,339,561.74		(105,883.93)
Net Option Funding		153,834.36		141,788.44		(12,045.92)
Allocated Income Tax Funds		114,951.49		115,561.50		610.02
Other Actual Receipts		792,448.53		816,722.46		24,273.93
Minimum Levy Adjustment		730,779.03		0.00		(730,779.03)
Total System Formula Resources		5,237,459.07		4,413,634.15		(823,824.92)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		0.00		184,671.46		184,671.46
Net Option Funding		153,834.36		141,788.44		(12,045.92)
Allocated Income Tax Funds		114,951.49		115,561.50		610.02
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		(114,951.49)		0.00		114,951.49
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		153,834.36		442,021.41		288,187.05
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		(1,035.64)		(1,035.64)
Prior Year State Aid Correction		(51,335.34)		0.00		51,335.34
Total System State Aid		102,499.02		440,985.77		338,486.75

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

15-0536-000 WAUNETA-PALISADE PUBLIC SCHS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	365.1541	348.2757	(16.8784)
Limited English Proficiency Students	5.00 1.2500	0.00 0.0000	(5.00) (1.2500)
Free Lunch/Poverty Factor	121.00 19.7881	108.00 16.6654	(13.00) (3.1227)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	386.1922	364.9412	(21.2511)
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	2,045,444.95	2,055,999.69	10,554.74
Transportation Allowance	195,999.60	147,553.80	(48,445.80)
Special Education Allowance	109,918.84	84,158.00	(25,760.84)
Total System Formula Needs	2,351,363.39	2,287,711.49	(63,651.90)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	123,419,595	136,442,862	13,023,267
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,234,195.95	1,227,985.76	(6,210.19)
Net Option Funding	21,186.77	5,887.41	(15,299.36)
Allocated Income Tax Funds	35,619.77	31,481.12	(4,138.66)
Other Actual Receipts	371,402.85	358,291.48	(13,111.37)
Minimum Levy Adjustment	0.00	66,857.00	66,857.00
Total System Formula Resources	1,662,405.34	1,690,502.77	28,097.43
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	688,958.05	597,208.72	(91,749.33)
Net Option Funding	21,186.77	5,887.41	(15,299.36)
Allocated Income Tax Funds	35,619.77	31,481.12	(4,138.66)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	745,764.59	634,577.25	(111,187.34)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	20,316.21	(22,327.84)	(42,644.05)
Total System State Aid	766,080.80	612,249.41	(153,831.39)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

16-0006-000 VALENTINE RURAL HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	946.0106	923.7371	(22.2735)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	292.00 43.2975	257.00 33.8447	(35.00) (9.4529)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	989.3081	957.5818	(31.7263)
Cost Group Cost	5,949.1490	6,483.5968	534.4478
Subtotal	5,885,541.53	6,208,574.30	323,032.77
Transportation Allowance	35,522.87	34,310.92	(1,211.95)
Special Education Allowance	325,515.01	309,466.69	(16,048.32)
Total System Formula Needs	6,246,579.41	6,552,351.91	305,772.50
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	402,861,671	436,561,795	33,700,124
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	4,028,616.71	3,929,056.16	(99,560.55)
Net Option Funding	44,215.86	66,723.97	22,508.11
Allocated Income Tax Funds	147,694.98	133,179.32	(14,515.65)
Other Actual Receipts	1,082,781.08	1,266,202.13	183,421.05
Minimum Levy Adjustment	0.00	167,203.17	167,203.17
Total System Formula Resources	5,303,308.63	5,562,364.75	259,056.12
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	943,270.79	989,987.16	46,716.38
Net Option Funding	44,215.86	66,723.97	22,508.11
Allocated Income Tax Funds	147,694.98	133,179.32	(14,515.65)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,135,181.62	1,189,890.46	54,708.83
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	236,757.37	14,880.22	(221,877.14)
Total System State Aid	1,371,938.99	1,204,770.68	(167,168.31)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

16-0030-000 CODY-KILGORE PUBLIC SCHS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	204.1577	191.4316	(12.7261)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	82.00 15.2524	81.00 15.8246	(1.00) 0.5722
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	219.4101	207.2562	(12.1539)
Cost Group Cost	5,949.1490	6,483.5968	534.4478
Subtotal	1,305,303.23	1,343,765.57	38,462.35
Transportation Allowance	47,625.42	58,596.54	10,971.12
Special Education Allowance	86,687.06	94,678.00	7,990.94
Total System Formula Needs	1,439,615.71	1,497,040.11	57,424.41
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	49,066,293	55,473,496	6,407,203
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	490,662.93	499,261.46	8,598.53
Net Option Funding	162,585.42	122,654.36	(39,931.05)
Allocated Income Tax Funds	9,940.09	11,516.12	1,576.03
Other Actual Receipts	221,879.84	236,852.93	14,973.09
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	885,068.28	870,284.88	(14,783.40)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	554,547.43	626,755.24	72,207.81
Net Option Funding	162,585.42	122,654.36	(39,931.05)
Allocated Income Tax Funds	9,940.09	11,516.12	1,576.03
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	727,072.94	760,925.72	33,852.78
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(18,634.37)	2,020.29	20,654.66
Total System State Aid	708,438.57	762,946.01	54,507.44

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

17-0001-000 SIDNEY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,459.2629	1,472.9878	13.7249
Limited English Proficiency Students	17.00 4.2500	4.00 1.0000	(13.00) (3.2500)
Free Lunch/Poverty Factor	272.00 21.8204	271.00 22.0669	(1.00) 0.2465
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,485.3333	1,496.0547	10.7215
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	6,728,682.09	7,202,034.57	473,352.48
Transportation Allowance	99,961.20	67,149.00	(32,812.20)
Special Education Allowance	560,589.21	562,141.10	1,551.89
Total System Formula Needs	7,389,232.51	7,831,324.67	442,092.16
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	290,526,302	320,854,502	30,328,200
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	2,905,263.02	2,887,690.52	(17,572.50)
Net Option Funding	96,072.20	108,078.87	12,006.67
Allocated Income Tax Funds	261,628.05	238,271.32	(23,356.73)
Other Actual Receipts	1,212,982.86	1,299,020.41	86,037.55
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,475,946.13	4,533,061.11	57,114.99
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,913,286.38	3,298,263.56	384,977.18
Net Option Funding	96,072.20	108,078.87	12,006.67
Allocated Income Tax Funds	261,628.05	238,271.32	(23,356.73)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,270,986.63	3,644,613.74	373,627.11
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	35,767.50	130,204.58	94,437.08
Total System State Aid	3,306,754.13	3,774,818.32	468,064.19

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

17-0003-000 LEYTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	321.6618	318.7311	(2.9307)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	60.00 4.8901	54.00 3.9471	(6.00) (0.9429)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	326.5519	322.6782	(3.8736)
Cost Group Cost	5,296.4423	6,483.5968	1,187.1544
Subtotal	1,729,563.25	2,092,115.65	362,552.40
Transportation Allowance	153,226.17	137,104.59	(16,121.58)
Special Education Allowance	101,235.83	93,590.19	(7,645.64)
Total System Formula Needs	1,984,025.25	2,322,810.42	338,785.17
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	164,418,968	172,959,013	8,540,045
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,644,189.68	1,556,631.12	(87,558.56)
Net Option Funding	55,232.56	10,947.18	(44,285.37)
Allocated Income Tax Funds	33,380.08	94,157.27	60,777.19
Other Actual Receipts	301,123.06	317,978.68	16,855.62
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,033,925.38	1,979,714.25	(54,211.13)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	343,096.17	343,096.17
Net Option Funding	55,232.56	10,947.18	(44,285.37)
Allocated Income Tax Funds	33,380.08	94,157.27	60,777.19
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	88,612.64	448,200.62	359,587.99
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	13.99	(5.79)	(19.78)
Total System State Aid	88,626.62	448,194.83	359,568.21

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

17-0009-000 POTTER-DIX PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students	271.1257		264.8937		(6.2320)	
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	61.00	6.6830	57.00	5.8965	(4.00)	(0.7865)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students	277.8086		270.7902		(7.0185)	
Cost Group Cost	5,949.1490		6,483.5968		534.4478	
Subtotal	1,652,725.03		1,755,694.24		102,969.21	
Transportation Allowance	125,430.00		122,090.40		(3,339.60)	
Special Education Allowance	97,869.00		88,044.00		(9,825.00)	
Total System Formula Needs	1,876,024.03		1,965,828.64		89,804.61	
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation	104,694,937		118,013,132		13,318,195	
Local Effort Rate	1.0000000000		0.9000000000		(0.1000000000)	
Yield From Local Effort Rate	1,046,949.37		1,062,118.19		15,168.82	
Net Option Funding	0.00		0.00		0.00	
Allocated Income Tax Funds	26,594.79		29,588.12		2,993.33	
Other Actual Receipts	308,074.00		309,212.00		1,138.00	
Minimum Levy Adjustment	0.00		0.00		0.00	
Total System Formula Resources	1,381,618.16		1,400,918.31		19,300.15	
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System	494,405.87		564,910.33		70,504.46	
Net Option Funding	0.00		0.00		0.00	
Allocated Income Tax Funds	26,594.79		29,588.12		2,993.33	
Lop Off	0.00		0.00		0.00	
Stabilization Factor	0.00		0.00		0.00	
Non-Equalized Minimum Levy Adjustment	0.00		0.00		0.00	
Small School Stabilization Adjustment	0.00		0.00		0.00	
District Reorganization Incentive Payment	0.00		0.00		0.00	
Total System State Aid Calculated	521,000.66		594,498.45		73,497.80	
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies	0.00		0.00		0.00	
Prior Year State Aid Correction	20,098.04		15,873.81		(4,224.23)	
Total System State Aid	541,098.70		610,372.27		69,273.57	

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

17-0504-000 LODGEPOLE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	187.6509	176.5571	(11.0938)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	41.00 4.2438	47.00 6.4278	6.00 2.1840
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	191.8947	182.9849	(8.9098)
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	1,016,359.13	1,030,897.54	14,538.41
Transportation Allowance	49,207.20	33,885.04	(15,322.16)
Special Education Allowance	57,503.00	52,644.00	(4,859.00)
Total System Formula Needs	1,123,069.33	1,117,426.58	(5,642.75)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	69,907,030	75,097,124	5,190,094
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	699,070.30	675,874.12	(23,196.18)
Net Option Funding	98,564.53	89,292.38	(9,272.15)
Allocated Income Tax Funds	17,269.35	16,459.86	(809.50)
Other Actual Receipts	208,673.00	179,898.00	(28,775.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,023,577.18	961,524.35	(62,052.83)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	99,492.15	155,902.23	56,410.08
Net Option Funding	98,564.53	89,292.38	(9,272.15)
Allocated Income Tax Funds	17,269.35	16,459.86	(809.50)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	215,326.03	261,654.46	46,328.43
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(4,929.81)	(4,929.81)
Total System State Aid	215,326.03	256,724.65	41,398.62

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

18-0002-000 SUTTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	530.2053	482.8754	(47.3299)
Limited English Proficiency Students	18.00 4.5000	19.00 4.7500	1.00 0.2500
Free Lunch/Poverty Factor	107.00 10.2498	81.68 6.1087	(25.32) (4.1411)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	544.9551	493.7342	(51.2209)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,468,691.40	2,376,845.13	(91,846.27)
Transportation Allowance	65,952.37	53,016.64	(12,935.73)
Special Education Allowance	195,426.38	214,349.07	18,922.69
Total System Formula Needs	2,730,070.15	2,644,210.84	(85,859.31)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	208,231,163	212,331,995	4,100,832
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	2,082,311.63	1,910,987.95	(171,323.68)
Net Option Funding	12,231.22	5,295.42	(6,935.80)
Allocated Income Tax Funds	113,139.52	76,501.82	(36,637.70)
Other Actual Receipts	443,555.07	489,354.27	45,799.21
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,651,237.45	2,482,139.47	(169,097.97)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	78,832.70	162,071.37	83,238.67
Net Option Funding	12,231.22	5,295.42	(6,935.80)
Allocated Income Tax Funds	113,139.52	76,501.82	(36,637.70)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	204,203.45	243,868.61	39,665.16
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(46,620.89)	(46,620.89)
Total System State Aid	204,203.45	197,247.72	(6,955.72)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

18-0011-000 HARVARD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	353.7805	335.3466	(18.4339)
Limited English Proficiency Students	55.00 13.7500	47.00 11.7500	(8.00) (2.0000)
Free Lunch/Poverty Factor	105.00 15.5842	125.00 22.5566	20.00 6.9724
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	383.1147	369.6531	(13.4616)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,735,541.18	1,779,516.88	43,975.70
Transportation Allowance	26,755.20	31,591.40	4,836.20
Special Education Allowance	163,243.11	137,170.00	(26,073.11)
Total System Formula Needs	1,925,539.49	1,948,278.28	22,738.79
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	99,323,230	98,092,234	(1,230,996)
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	993,232.30	882,830.11	(110,402.19)
Net Option Funding	4,530.08	0.00	(4,530.08)
Allocated Income Tax Funds	31,770.37	27,726.65	(4,043.72)
Other Actual Receipts	268,905.40	253,505.00	(15,400.40)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,298,438.16	1,164,061.76	(134,376.40)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	627,101.33	784,216.53	157,115.19
Net Option Funding	4,530.08	0.00	(4,530.08)
Allocated Income Tax Funds	31,770.37	27,726.65	(4,043.72)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	663,401.79	811,943.18	148,541.39
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(10,881.52)	23,535.14	34,416.65
Total System State Aid	652,520.27	835,478.31	182,958.04

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

18-0070-000 CLAY CENTER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	292.2427	269.8918	(22.3510)
Limited English Proficiency Students	2.00 0.5000	6.00 1.5000	4.00 1.0000
Free Lunch/Poverty Factor	40.00 2.2671	44.00 3.1765	4.00 0.9094
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	295.0098	274.5683	(20.4415)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,336,418.82	1,321,776.78	(14,642.04)
Transportation Allowance	22,790.40	25,707.68	2,917.28
Special Education Allowance	162,158.00	156,154.00	(6,004.00)
Total System Formula Needs	1,521,367.22	1,503,638.46	(17,728.76)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	77,623,019	81,661,154	4,038,135
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	776,230.19	734,950.39	(41,279.80)
Net Option Funding	19,932.36	14,923.46	(5,008.91)
Allocated Income Tax Funds	44,080.20	34,762.05	(9,318.15)
Other Actual Receipts	284,485.00	290,781.00	6,296.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,124,727.75	1,075,416.89	(49,310.86)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	396,639.47	428,221.57	31,582.10
Net Option Funding	19,932.36	14,923.46	(5,008.91)
Allocated Income Tax Funds	44,080.20	34,762.05	(9,318.15)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	460,652.03	477,907.08	17,255.05
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	17,189.69	32,982.65	15,792.96
Total System State Aid	477,841.72	510,889.73	33,048.01

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

19-0039-000 LEIGH COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	348.5905	352.8944	4.3038
Limited English Proficiency Students	0.00 0.0000	1.00 0.2500	1.00 0.2500
Free Lunch/Poverty Factor	40.71 1.7878	45.07 2.2257	4.36 0.4379
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	350.3783	355.3701	4.9918
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,587,242.53	1,710,757.87	123,515.34
Transportation Allowance	66,523.08	67,033.39	510.31
Special Education Allowance	91,139.85	103,153.32	12,013.47
Total System Formula Needs	1,744,905.46	1,880,944.58	136,039.11
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	100,576,213	109,798,116	9,221,903
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,005,762.13	988,183.04	(17,579.08)
Net Option Funding	72,481.32	75,111.44	2,630.12
Allocated Income Tax Funds	33,148.00	32,949.73	(198.27)
Other Actual Receipts	222,606.37	242,563.46	19,957.10
Minimum Levy Adjustment	42,141.43	52,922.69	10,781.26
Total System Formula Resources	1,376,139.24	1,391,730.37	15,591.13
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	368,766.22	489,214.21	120,447.99
Net Option Funding	72,481.32	75,111.44	2,630.12
Allocated Income Tax Funds	33,148.00	32,949.73	(198.27)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	474,395.54	597,275.38	122,879.84
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	3,219.39	44,356.55	41,137.16
Total System State Aid	477,614.93	641,631.93	164,017.00

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NEBRASKA DEPARTMENT OF EDUCATION
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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

19-0058-000 CLARKSON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	271.3654	249.9462	(21.4192)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	53.00 4.8049	52.00 5.0464	(1.00) 0.2415
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	276.1703	254.9927	(21.1777)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,251,074.41	1,227,539.25	(23,535.16)
Transportation Allowance	61,077.02	72,795.78	11,718.76
Special Education Allowance	85,177.67	77,293.76	(7,883.91)
Total System Formula Needs	1,397,329.09	1,377,628.78	(19,700.31)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	76,988,784	88,840,069	11,851,285
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	769,887.84	799,560.62	29,672.78
Net Option Funding	0.00	11,271.63	11,271.63
Allocated Income Tax Funds	34,343.69	35,050.01	706.32
Other Actual Receipts	243,933.91	240,697.17	(3,236.74)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,048,165.44	1,086,579.43	38,413.99
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	349,163.65	291,049.35	(58,114.30)
Net Option Funding	0.00	11,271.63	11,271.63
Allocated Income Tax Funds	34,343.69	35,050.01	706.32
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	383,507.34	337,370.99	(46,136.35)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(2,458.87)	15,171.70	17,630.58
Total System State Aid	381,048.47	352,542.70	(28,505.77)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

19-0059-000 HOWELLS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	296.2143	288.1726	(8.0417)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	73.00 9.3354	47.00 3.5807	(26.00) (5.7547)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	305.5497	291.7533	(13.7964)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,384,165.28	1,404,505.46	20,340.18
Transportation Allowance	70,235.00	56,847.88	(13,387.12)
Special Education Allowance	82,373.03	64,066.15	(18,306.88)
Total System Formula Needs	1,536,773.31	1,525,419.50	(11,353.82)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	92,922,412	97,034,555	4,112,143
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	929,224.12	873,311.00	(55,913.13)
Net Option Funding	66,592.21	61,138.03	(5,454.18)
Allocated Income Tax Funds	28,697.34	27,460.25	(1,237.09)
Other Actual Receipts	213,215.94	235,088.39	21,872.45
Minimum Levy Adjustment	4,924.89	0.00	(4,924.89)
Total System Formula Resources	1,242,654.50	1,196,997.66	(45,656.84)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	294,118.81	328,421.83	34,303.02
Net Option Funding	66,592.21	61,138.03	(5,454.18)
Allocated Income Tax Funds	28,697.34	27,460.25	(1,237.09)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	389,408.36	417,020.11	27,611.75
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(29,478.13)	2,040.37	31,518.50
Total System State Aid	359,930.24	419,060.48	59,130.25

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

19-0123-000 SCHUYLER CENTRAL HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,585.7544	1,546.0198	(39.7346)
Limited English Proficiency Students	27.00 6.7500	274.00 68.5000	247.00 61.7500
Free Lunch/Poverty Factor	336.00 31.4564	290.00 23.1775	(46.00) (8.2789)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,623.9608	1,637.6973	13.7365
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	7,356,676.26	7,883,904.21	527,227.96
Transportation Allowance	13,859.98	14,437.89	577.91
Special Education Allowance	548,431.01	591,376.64	42,945.63
Total System Formula Needs	7,918,967.25	8,489,718.75	570,751.50
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	401,334,157	441,207,512	39,873,355
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	4,013,341.57	3,970,867.61	(42,473.96)
Net Option Funding	84,712.54	72,569.76	(12,142.78)
Allocated Income Tax Funds	182,684.77	170,240.67	(12,444.10)
Other Actual Receipts	1,174,157.66	1,302,798.54	128,640.89
Minimum Levy Adjustment	868,487.12	0.00	(868,487.12)
Total System Formula Resources	6,323,383.65	5,516,476.58	(806,907.07)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,595,583.60	2,973,242.17	1,377,658.57
Net Option Funding	84,712.54	72,569.76	(12,142.78)
Allocated Income Tax Funds	182,684.77	170,240.67	(12,444.10)
Lop Off	0.00	(503,457.64)	(503,457.64)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,862,980.91	2,712,594.96	849,614.05
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(111,982.96)	182,070.80	294,053.76
Total System State Aid	1,750,997.95	2,894,665.76	1,143,667.81

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

20-0001-000 WEST POINT PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	734.8050	719.8508	(14.9542)
Limited English Proficiency Students	61.00 15.2500	41.00 10.2500	(20.00) (5.0000)
Free Lunch/Poverty Factor	200.00 26.3138	194.00 25.1132	(6.00) (1.2006)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	776.3688	755.2140	(21.1548)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	3,517,014.67	3,635,613.76	118,599.09
Transportation Allowance	78,302.67	54,874.00	(23,428.67)
Special Education Allowance	238,684.24	275,253.86	36,569.63
Total System Formula Needs	3,834,001.58	3,965,741.62	131,740.04
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	354,483,985	370,920,199	16,436,214
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	3,544,839.85	3,338,281.79	(206,558.06)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	163,058.64	160,791.32	(2,267.33)
Other Actual Receipts	883,904.75	980,822.57	96,917.82
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,591,803.24	4,479,895.68	(111,907.56)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	163,058.64	160,791.32	(2,267.33)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	163,058.64	160,791.32	(2,267.33)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	(211.90)	0.00	211.90
Prior Year State Aid Correction	0.00	(28.29)	(28.29)
Total System State Aid	162,846.74	160,763.02	(2,083.72)

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**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
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FOR INFORMATION PURPOSES ONLY

20-0020-000 BANCROFT-ROSALIE COMM SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	345.1120	343.6883	(1.4237)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	71.00 6.6768	72.00 7.0815	1.00 0.4047
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	351.7888	350.7699	(1.0190)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	1,593,632.32	1,688,612.41	94,980.09
Transportation Allowance	35,863.89	25,014.47	(10,849.42)
Special Education Allowance	88,494.83	119,290.15	30,795.33
Total System Formula Needs	1,717,991.04	1,832,917.03	114,925.99
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	101,389,980	106,381,303	4,991,323
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,013,899.80	957,431.73	(56,468.07)
Net Option Funding	201,588.67	238,293.89	36,705.23
Allocated Income Tax Funds	27,164.91	25,193.28	(1,971.63)
Other Actual Receipts	213,013.53	253,095.13	40,081.60
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,455,666.91	1,474,014.03	18,347.12
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	262,324.13	358,903.00	96,578.87
Net Option Funding	201,588.67	238,293.89	36,705.23
Allocated Income Tax Funds	27,164.91	25,193.28	(1,971.63)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	491,077.70	622,390.17	131,312.47
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(3,511.59)	15,532.53	19,044.12
Total System State Aid	487,566.12	637,922.70	150,356.59

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

20-0030-000 WISNER-PILGER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	634.8220	620.8746	(13.9475)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	140.00 14.4036	136.00 13.8248	(4.00) (0.5789)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	649.2256	634.6993	(14.5263)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	2,941,045.62	3,055,454.04	114,408.42
Transportation Allowance	121,800.51	118,242.33	(3,558.19)
Special Education Allowance	171,260.93	172,198.73	937.80
Total System Formula Needs	3,234,107.06	3,345,895.09	111,788.03
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	215,135,887	231,783,362	16,647,475
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	2,151,358.87	2,086,050.26	(65,308.61)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	78,769.66	79,807.95	1,038.29
Other Actual Receipts	465,900.64	498,571.38	32,670.74
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,696,029.17	2,664,429.59	(31,599.58)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	538,077.89	681,465.50	143,387.61
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	78,769.66	79,807.95	1,038.29
Lop Off	0.00	0.00	0.00
Stabilization Factor	92,437.87	0.00	(92,437.87)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	709,285.43	761,273.45	51,988.02
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(36,995.46)	0.00	36,995.46
Total System State Aid	672,289.97	761,273.45	88,983.49

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

20-0055-000 BEEMER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	196.5615	178.9580	(17.6035)
Limited English Proficiency Students	9.00 2.2500	5.00 1.2500	(4.00) (1.0000)
Free Lunch/Poverty Factor	48.00 5.5450	49.00 6.4494	1.00 0.9044
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	204.3565	186.6574	(17.6991)
Cost Group Cost	4,530.0824	4,814.0181	283.9356
Subtotal	925,751.59	898,572.02	(27,179.57)
Transportation Allowance	5,466.49	5,265.66	(200.83)
Special Education Allowance	53,554.13	51,823.08	(1,731.05)
Total System Formula Needs	984,772.21	955,660.76	(29,111.46)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	53,847,531	58,409,325	4,561,794
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	538,475.31	525,683.93	(12,791.38)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	30,506.01	25,202.48	(5,303.53)
Other Actual Receipts	160,744.66	168,902.86	8,158.20
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	729,725.98	719,789.26	(9,936.72)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	255,046.24	235,871.50	(19,174.74)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	30,506.01	25,202.48	(5,303.53)
Lop Off	0.00	0.00	0.00
Stabilization Factor	94,867.41	16,664.79	(78,202.62)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	380,419.65	277,738.76	(102,680.89)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	380,419.65	277,738.76	(102,680.89)

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

21-0015-000 ANSELMO-MERNA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	358.8947	346.9140	(11.9808)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	102.00 14.5838	84.00 9.9958	(18.00) (4.5880)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	373.4785	356.9098	(16.5687)
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	1,978,107.61	2,010,752.85	32,645.24
Transportation Allowance	121,450.45	144,447.24	22,996.79
Special Education Allowance	37,488.40	74,870.10	37,381.70
Total System Formula Needs	2,137,046.45	2,230,070.18	93,023.73
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	139,211,514	146,696,607	7,485,093
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,392,115.14	1,320,269.46	(71,845.68)
Net Option Funding	76,456.60	40,230.63	(36,225.97)
Allocated Income Tax Funds	33,664.72	29,941.60	(3,723.12)
Other Actual Receipts	195,902.10	262,315.23	66,413.14
Minimum Levy Adjustment	284,130.70	32,273.25	(251,857.45)
Total System Formula Resources	1,982,269.25	1,685,030.18	(297,239.08)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	154,777.20	545,040.00	390,262.81
Net Option Funding	76,456.60	40,230.63	(36,225.97)
Allocated Income Tax Funds	33,664.72	29,941.60	(3,723.12)
Lop Off	0.00	(273,890.17)	(273,890.17)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	264,898.51	341,322.06	76,423.54
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	5,443.68	4,836.19	(607.50)
Total System State Aid	270,342.20	346,158.25	75,816.05

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

21-0025-000 BROKEN BOW PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		1,080.3725		1,055.6465		(24.7260)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	281.47	34.3625	254.38	28.2951	(27.09)	(6.0674)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		1,114.7350		1,083.9416		(30.7934)
Cost Group Cost		4,530.0824		4,814.0181		283.9356
Subtotal		5,049,841.31		5,218,114.49		168,273.18
Transportation Allowance		111,843.25		113,554.95		1,711.70
Special Education Allowance		320,631.56		261,877.50		(58,754.05)
Total System Formula Needs		5,482,316.12		5,593,546.95		111,230.82
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		258,885,105		261,851,719		2,966,614
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		2,588,851.05		2,356,665.47		(232,185.58)
Net Option Funding		274,475.47		449,147.89		174,672.41
Allocated Income Tax Funds		165,274.55		136,351.46		(28,923.09)
Other Actual Receipts		766,056.79		733,479.51		(32,577.28)
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		3,794,657.86		3,675,644.33		(119,013.54)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		1,687,658.26		1,917,902.62		230,244.36
Net Option Funding		274,475.47		449,147.89		174,672.41
Allocated Income Tax Funds		165,274.55		136,351.46		(28,923.09)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		2,127,408.29		2,503,401.97		375,993.68
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		10,402.89		(114,743.75)		(125,146.63)
Total System State Aid		2,137,811.18		2,388,658.22		250,847.05

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

21-0044-000 ANSLEY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		268.0726		253.0779		(14.9948)
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	78.17	10.7618	100.00	18.2435	21.83	7.4817
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		278.8345		271.3213		(7.5131)
Cost Group Cost		5,296.4423		5,633.7842		337.3418
Subtotal		1,476,830.66		1,528,565.78		51,735.12
Transportation Allowance		111,652.75		90,852.79		(20,799.97)
Special Education Allowance		127,259.97		153,867.94		26,607.97
Total System Formula Needs		1,715,743.39		1,773,286.51		57,543.12
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		81,520,738		89,398,966		7,878,228
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		815,207.38		804,590.69		(10,616.69)
Net Option Funding		121,633.57		57,402.24		(64,231.33)
Allocated Income Tax Funds		20,714.23		18,220.74		(2,493.49)
Other Actual Receipts		229,912.15		271,982.95		42,070.80
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		1,187,467.33		1,152,196.63		(35,270.71)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		528,276.05		621,089.88		92,813.83
Net Option Funding		121,633.57		57,402.24		(64,231.33)
Allocated Income Tax Funds		20,714.23		18,220.74		(2,493.49)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		670,623.86		696,712.86		26,089.00
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		14,227.39		22,177.94		7,950.55
Total System State Aid		684,851.25		718,890.81		34,039.55

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

21-0084-000 SARGENT PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	264.2349	286.1545	21.9196
Limited English Proficiency Students	0.00 0.0000	3.00 0.7500	3.00 0.7500
Free Lunch/Poverty Factor	81.00 12.4434	60.00 5.8041	(21.00) (6.6393)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	276.6783	292.7086	16.0303
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	1,465,410.84	1,649,057.12	183,646.28
Transportation Allowance	87,586.05	97,517.10	9,931.05
Special Education Allowance	109,306.13	89,214.39	(20,091.74)
Total System Formula Needs	1,662,303.03	1,835,788.61	173,485.58
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	82,697,841	94,007,852	11,310,011
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	826,978.41	846,070.67	19,092.26
Net Option Funding	106,394.42	85,367.44	(21,026.99)
Allocated Income Tax Funds	17,050.91	17,818.68	767.77
Other Actual Receipts	230,538.67	219,681.81	(10,856.86)
Minimum Levy Adjustment	3,886.80	0.00	(3,886.80)
Total System Formula Resources	1,184,849.21	1,168,938.59	(15,910.62)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	477,453.81	666,850.01	189,396.20
Net Option Funding	106,394.42	85,367.44	(21,026.99)
Allocated Income Tax Funds	17,050.91	17,818.68	767.77
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	600,899.15	770,036.13	169,136.98
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	29,297.87	4,833.11	(24,464.77)
Total System State Aid	630,197.02	774,869.24	144,672.22

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

21-0089-000 ARNOLD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION		2001/02 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		234.8209		237.6585		2.8376
Limited English Proficiency Students	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	68.00	9.7906	61.00	7.5444	(7.00)	(2.2462)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Adjusted Weighted Formula Students		244.6116		245.2029		0.5914
Cost Group Cost		5,949.1490		6,483.5968		534.4478
Subtotal		1,455,230.67		1,589,796.91		134,566.24
Transportation Allowance		116,150.02		102,395.55		(13,754.47)
Special Education Allowance		44,560.95		42,551.00		(2,009.95)
Total System Formula Needs		1,615,941.64		1,734,743.46		118,801.82
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		114,351,555		112,231,692		(2,119,863)
Local Effort Rate		1.0000000000		0.9000000000		(0.1000000000)
Yield From Local Effort Rate		1,143,515.55		1,010,085.23		(133,430.32)
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		26,018.63		27,469.24		1,450.61
Other Actual Receipts		224,010.49		227,157.49		3,147.00
Minimum Levy Adjustment		0.00		0.00		0.00
Total System Formula Resources		1,393,544.67		1,264,711.95		(128,832.71)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		222,396.97		470,031.50		247,634.53
Net Option Funding		0.00		0.00		0.00
Allocated Income Tax Funds		26,018.63		27,469.24		1,450.61
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		248,415.60		497,500.74		249,085.14
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		18,916.55		22,667.78		3,751.23
Total System State Aid		267,332.15		520,168.52		252,836.37

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NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2000/01 COMPARED TO 2001/02**

FOR INFORMATION PURPOSES ONLY

21-0180-000 CALLAWAY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2000/01 STATE AID CERTIFICATION	2001/02 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	311.5262	296.9450	(14.5812)
Limited English Proficiency Students	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	71.00 7.5128	53.61 4.1568	(17.39) (3.3560)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	319.0390	301.1018	(17.9372)
Cost Group Cost	5,296.4423	5,633.7842	337.3418
Subtotal	1,689,771.60	1,696,342.52	6,570.91
Transportation Allowance	77,431.35	86,243.64	8,812.29
Special Education Allowance	93,232.76	103,205.44	9,972.69
Total System Formula Needs	1,860,435.71	1,885,791.60	25,355.89
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	111,830,675	118,582,242	6,751,567
Local Effort Rate	1.0000000000	0.9000000000	(0.1000000000)
Yield From Local Effort Rate	1,118,306.75	1,067,240.18	(51,066.57)
Net Option Funding	89,694.07	66,233.36	(23,460.72)
Allocated Income Tax Funds	29,625.20	32,075.96	2,450.76
Other Actual Receipts	274,363.75	305,644.33	31,280.57
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,511,989.78	1,471,193.82	(40,795.95)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	348,445.93	414,597.78	66,151.85
Net Option Funding	89,694.07	66,233.36	(23,460.72)
Allocated Income Tax Funds	29,625.20	32,075.96	2,450.76
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	467,765.21	512,907.10	45,141.89
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(7,837.59)	35,310.88	43,148.46
Total System State Aid	459,927.62	548,217.97	88,290.35

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